

810-7-1-.07 Computing Tobacco Tax on Give-Away Sample Packages of Cigarettes and Tobacco Products Other than Cigarettes.

~~(1) Standard~~ All packages of twenty cigarettes and other tobacco products distributed as samples, gratis or for promotional reasons should shall be taxed in accordance with the provisions of §40-25-2(a)(8) and §40-25-2.1, Code of Alabama 1975, at the rate of 6 mills on each such cigarette; and, in addition, under §40-25-60(a)(1), Code of Alabama 1975 (1982 Cumulative Supp.), at the rate of 4¢ per package. The appropriate tax shall be paid by affixing tax stamps to packages of cigarettes, or by filing the appropriate monthly tobacco tax return for tobacco products other than cigarettes.

~~(2) Sample packages containing ten cigarettes or less are taxed under §40-25-2(g), Code of Alabama 1975, at the rate of 6¢ per sample package; and, in addition, under §40-25-60(a)(1), supra, at the rate of 4¢ per package.~~

~~(3) Sample packages containing more than ten cigarettes but less than twenty cigarettes are taxed under §40-25-2(g), supra, at the rate of 12¢ per sample package; and, in addition, under §40-25-60(a)(1), supra, at the rate of 4¢ per package. (Alabama Department of Revenue, Tobacco Tax Section, James M. Bradshaw; adopted October 24, 1983.)~~

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Authority: Sections 40-2A-7(a)(5), 40-25-2.1(i) and 40-25-10, Code of Alabama 1975
History: